

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 332 - HB 668

March 30, 2021

**SUMMARY OF ORIGINAL BILL:** Changes, from February 1 to January 15, the annual deadline for local beer boards to file statistical reports with the Alcoholic Beverage Commission. Changes, from March 15 to March 1, the annual deadline for the Commission to compile statistical information received from the beer boards and file a report, including recommendations for legislative changes, with the State and Local Government Committee of the Senate and the State Government Committee of the House of Representatives.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (006297):** Deletes all language after the enacting clause. Authorizes an alcohol manufacturer that is conducting a consumer tasting at a retail licensee's premises to do the following:

- Have a licensed wholesaler deliver the product to be tasted for free.
- Obtain the product to be tasted from a wholesaler and bring the product to the retail licensee's premises for tastings.

Establishes notification requirements between the manufacturer and the wholesaler. Prohibits the manufacturer from leaving excess product with a retail licensee for future tastings.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumptions for the bill as amended:

- Changing the requirements between wholesalers and manufacturers for invoicing and delivery is not estimated to have a significant impact on sales and use tax collections, barrel tax, or the wholesale tax; therefore, any impact to state or local revenue is estimated to be not significant.
- Any fiscal impact to licenses or regulation of licensees by the Alcoholic Beverage Commission is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The script is cursive and fluid.

Krista Lee Carsner, Executive Director

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